

## **Exempt Businesses**

***The following businesses are exempt from City business licensing requirements and fees:***

- ▶ Nonprofit and not-for-profit activities and fundraising sales carried on by religious, charitable, educational, benevolent, fraternal or social organizations which have been determined by the Internal Revenue Service (IRS) of the United States to be exempt from the payment of income tax.
- ▶ Nonprofit and non-for profit activities and fundraising sales carried on by corporations registered as non-profit by the Secretary of State's Office.
- ▶ Casual sale of items of personal property where the person conducting such sale is not regularly engaged in the business of selling items of personal property (for example, garage sales, service agency bake sales), such sales shall not exceed four sales per year;
- ▶ Public utility companies, or any instrumentality of the United States, State of Washington, or political subdivisions thereof with respect to the exercise of governmental functions;
- ▶ All "special events" including vendors in a temporary bazaar or community fair for which a land use permit has been issued to the sponsor thereof as defined in Section 14.44.050, Special Events, and Section 14.40.010, Table of Permissible Uses, of the Title 14, Land Use Code;
- ▶ Minors engaged in baby-sitting, delivery of newspapers, lawn mowing, car washing, and similar activities where no other person is employed by the minor.
- ▶ Any nonresident business where the only event occurring within the City is the mere delivery of goods or merchandise sold at business premises located outside of the City;
- ▶ Any nonresident business where the only event occurring within the City is the mere rental of a postal box located at the United States Post Office facility within the City. Provided, however, that any person claiming such an exemption shall provide the City Clerk with a copy of a valid and current business license issued by the jurisdiction in which the business has a fixed location to qualify for said exemption.
- ▶ Sales conducted as "fundraisers" for youth athletic, scouting, or educational organizations. By way of illustration and not limitation, these organizations may include boy scouts and girl scouts, youth soccer, basketball, football, softball, and other youth athletic organizations.